



# RULE-MAKING ORDER

**CR-103P (May 2009)**  
(Implements RCW 34.05.360)

**Agency:** Department of Revenue

**Permanent Rule Only**

**Effective date of rule:**

**Permanent Rules**

☐ 31 days after filing.

☒ Other (specify) **January 1, 2010** (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

☒ Yes ☐ No If Yes, explain:

The Department is adopting this rule with an effective date of January 1<sup>st</sup> so that county officials may properly calculate interest on deferred special benefit assessments for farm and agricultural or timber land removed or withdrawn from classification on or after January 1, 2010. For the first time since at least 1976, the rate of inflation is a negative rate.

**Purpose:** Special benefit assessments for certain local improvements to farm and agricultural or timber land classified under chapter 84.34 RCW (Open Space Program) may be deferred by the land owner. If a land owner chose to defer these assessments, and the land is subsequently removed or withdrawn from classification, the deferred special benefit assessments become due and payable with interest. WAC 458-30-590 provides the rate of inflation used in calculating the interest that is added to the deferred amount of special benefit assessments.

This rule is being amended to provide the rate of inflation to be used for calculating interest on land removed or withdrawn during the 2010 calendar year.

**Citation of existing rules affected by this order:**

Repealed:

Amended: WAC 458-30-590 Rate of inflation – Publication – Interest rate - Calculation

Suspended:

**Statutory authority for adoption:** RCW 84.34.360

**Other authority :**

**PERMANENT RULE (Including Expedited Rule Making)**

Adopted under notice filed as WSR **09-21-029** on **10/13/2009**.

Describe any changes other than editing from proposed to adopted version: **None**

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared**

**Date adopted:** December 29, 2009

**NAME (TYPE OR PRINT)**

Alan R. Lynn

**SIGNATURE**

**TITLE**

Rules Coordinator

**CODE REVISER USE ONLY**

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE:** December 29, 2009

**TIME:** 2:11 PM

**WSR 10-02-027**

**Note: If any category is left blank, it will be calculated as zero.  
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.  
A section may be counted in more than one category.**

**The number of sections adopted in order to comply with:**

<b>Federal statute:</b>	New	_____	Amended	_____	Repealed	_____
<b>Federal rules or standards:</b>	New	_____	Amended	_____	Repealed	_____
<b>Recently enacted state statutes:</b>	New	_____	Amended	_____	Repealed	_____

**The number of sections adopted at the request of a nongovernmental entity:**

New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted in the agency's own initiative:**

New	_____	Amended	<u>1</u>	Repealed	_____
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New	_____	Amended	_____	Repealed	_____
<b>Pilot rule making:</b>	New	_____	Amended	_____	Repealed	_____
<b>Other alternative rule making:</b>	New	_____	Amended	_____	Repealed	_____